REPORT

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THE SECRETARY OF THE TREASURY,

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The articles imported during the year ending 30th June, 1845, the duty on which exceeded 35 per cent.; made under the 27th section act 30th August, 1842.

DECEMBER 8, 1845.

Read, ordered to lie on the table, and to be printed.

TREASURY DEPARTMENT, December 4, 1845.

Sir: In obedience to the requirements of the 27th section of the act of lagust 30th, 1842, entitled "An act to provide revenue from imports, and to change and modify existing laws imposing duties on imports, and for other purposes," I have the honor to communicate to the Senate the acompanying report from the office of the Register of the Treasury.

I am, sir, your obedient servant,

R. J. WALKER, Secretary of the Treasury.

Hon. George M. Dallas,
Vice President and President of the Senate.

TREASURY DEPARTMENT, Register's Office, December 4, 1845.

Sin: Herewith I hand you a statement prepared in this office, pursuant to the 27th section of the act of August 30, 1842. The quantity and invice value are taken from the usual commercial returns made to this office under the act of the 10th of February, 1820. The rates of duty are taken from the present tariff law. The duties actually paid are computed upon the invoice cost. The wholesale market value at the several ports of these several articles cannot be ascertained from the records of this office. No adequate provision has been made by law for obtaining this information. The value, as given, has been arrived at by first adding the duties to the invoice cost, and then adding twenty-five per cent. on both for freight, insurance, and merchant's profits. On this assumed wholesale price the duties exceeding thirty-five per cent. have been cast. As Ritchie & Heiss, print.

the rates of freight, insurance, and profits are not the same on different articles, no reliance can be placed upon the correctness of this estimate; still I am not aware that one nearer the truth can be compiled from the

means within the control of this office.

It is respectfully suggested that, without legislative provision on this subject, no useful information can be obtained under this law of 1842. It would be better to repeal the law, than to prepare annually statements upon which no reliance can be placed. The useful information contained in this statement is annually furnished under the law of 1820, above referred to.

Respectfully, your obedient servant,

R. H. GILLET.

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Hon. R. J. Walker, Secretary of the Treasury.

Articles.	Impo	Imported.		Duties per act of 1842.	Aggregate amount of duties	25 per cent. for freight,	Wholesale market value.	Ad val. duty on wholesale market value.
	Quantity.	Value.			and costs.	insurance, profit, &c.		Ad valon who
Cotton bagging, of other materials than hemp		\$11, 194	Per cent.	\$11,422 40	\$22,616	\$5,654	\$28, 270	40.4
Wines, white and red, in bottles, of Austria, gallon		10	15	7 35	17	4	21	35
Foreign, distilled from grain do Foreign, distilled from brandy - do Foreign, distilled from other materials Sugar, loaf and other refined - lbs. Syrup, of sugar and cane do Dates do Spices—	606, 311 1, 081, 314 270, 484 2, 044, 862 112 89, 271	262, 543 819, 540 78, 957 132, 991 3 1, 114	61.78 1 61.78 6 2.50	374, 578 94 1, 081, 314 167, 105 02 122, 691 72 2 80 892 71	637, 122 1, 900, 854 246, 062 255, 683 6 2, 007	159, 281 475, 214 61, 515 63, 921 1 502	796, 403 2, 376, 068 307, 577 319, 604 7 2, 509	47 40.5 54.3 38.4 40 35.6
Pepper, black Pepper, Cayenne, &c. Pimento Ochre, dry Whiting, and Paris white Cordage do do do do do	1, 012, 986 17, 861 2, 832, 750 2, 119, 639 26, 584	37, 875 1, 699 164, 690 22, 023 305	5 10 5 1	50, 649 30 1, 786 10 141, 637 50 21, 196 39 265 84	88, 524 3, 485 306, 328 43, 219 571	22, 131 871 76, 582 10, 805 143	110, 655 4, 356 382, 910 54, 024 714	45.7 41 36.8 39.2 37.2
Tarred, and cables do Untarred do Glass—	1, 114, 839 415, 915	67, 209 22, 381	5 4.50	55, 741 95 18, 716 17	122, 951 41, 097	30, 738 10, 274	153, 689 51, 371	36.2 36.4
Cut chandeliers, candlesticks, &c do Plain, moulded, or pressed tumblers - do Demijohns and carboys— Exceeding ½ gallon, and not above 3	41, 701 5, 233	20, 968	45 10	18, 765 523 30	39, 733 903	9, 933 226	49, 666 1, 129	37.7 46.3
gallons each Exceeding the capacity of 3 galls. each do		1, 686 3, 722	30 50	1,970 40 5,751 50	3, 656 9, 473	914 2, 368	4, 570 11, 841	43.1 48.5
Shot lbs	1, 341	59	4	53 64	113	28	141	38

Articles.	Imported.		Rate of duty.	Duties per act of 1842.	Aggregate amount of duties	25 per cent.	Wholesale market value.	duty olesale value.
	Quantity.	Value.	× 19)	243 30	and costs.	insurance, profit, &c.		Ad val. duty on wholesale market value.
Lead— In sheets, and forms not specified - lbs: Manufactures of iron—	4, 231	\$156	Per cent.	\$169 24	\$325	\$81	\$406	41.6
Spikes, cut or wrought do Chain cables, and parts - do Wrought, for ships, locomotives, and	16, 430 1, 992, 849	526 57, 193	3 2.50	492 90 49, 821 22	1, 019 107, 014	255 26, 753	1, 274 133, 767	38.6 37.2
steam-engines do Chains, other than cables do Sad-irons, hatters and tailors' irons - do Nail or spike rods, slit, rolled, or ham-	123, 201 264, 270 17, 983	5, 613 10, 718 512	4 2.50	4,928 04 10,570 80 449 57	10, 541 21, 289 962	2, 635 5, 322 241	13, 176 26, 611 1, 203	37.4 39.7 37.3
mered do Hoop iron do Writing paper do Coke or culm bush.	36, 788 406, 337 42, 124 18, 267	929 9, 252 5, 912 564	2.50 2.50 15 5	919 70 10, 158 42 6, 318 60 913 35	1,849 19,410 12,231 1,477	462 4, 852 3, 058 369	2, 311 24, 262 15, 289 1, 846	39.8 41.8 41.3 49.4
		1,740,724	- 12 <u>1</u> 2	2, 159, 813 87	3, 900, 537	975, 133	4, 875, 670	1, 221.4

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